


You must use this worksheet if you claimed the COBRA premium assistance credit on your original Form 941 and you correct any amounts used to figure the COBRA premium assistance credit. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 941-X. If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.

<b>Step 1. Determine the corrected employer share of Medicare tax</b>			
1a	If you completed Worksheet 3 or Worksheet 4, enter the amount listed on Worksheet 3, line 1f, or Worksheet 4, line 1a or 1g (as applicable). If you're not claiming either of these credits this quarter, continue by completing lines 1b–1g below and then go to Step 2 . . . . .	1a	_____
1b	Enter the amount of Medicare wages from Form 941, Part 1, line 5c, column 1, or, if corrected, the amount from Form 941-X, line 12, column 1 . . . . .	1b	_____
1c	Multiply line 1b by 1.45% (0.0145) . . . . .	1c	_____
1d	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8, or, if corrected, the amount of the employer share of Medicare tax on sick pay that you included on Form 941-X, line 15, column 1 (enter as a <b>negative</b> number) . . . . .	1d	_____
1e	Employer share of Medicare tax included on Form 941-X, line 21, column 4 . . . . .	1e	_____
1f	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice . . . . .	1f	_____
1g	<b>Employer share of Medicare tax.</b> Combine lines 1c, 1d, 1e, and 1f . . . . .	1g	_____
<b>Step 2. Figure the COBRA premium assistance credit</b>			
2a	Enter the COBRA premium assistance that you provided this quarter . . . . .	2a	_____
2b	Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g . . . . .	2b	_____
2c	Enter the amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (this amount may come from Worksheet 3, Step 2, line 2r, in these instructions if you're correcting that credit for the quarter or you may need to enter the credit claimed on your original Form 941 for the quarter) . . . . .	2c	_____
2d	Enter the amount of the nonrefundable portion of the employee retention credit (this amount may come from Worksheet 4, Step 2, line 2h, in these instructions if you're correcting that credit for the quarter or you may need to enter the credit claimed on your original Form 941 for the quarter) . . . . .	2d	_____
2e	<b>Other nonrefundable credits used against the employer share of Medicare tax.</b> Add lines 2c and 2d . . . . .	2e	_____
2f	Subtract line 2e from line 2b . . . . .	2f	_____
2g	<b>Nonrefundable portion of the COBRA premium assistance credit.</b> Enter the smaller of line 2a or line 2f. Enter this amount on Form 941-X, line 18c, column 1 . . . . .	2g	=====
2h	<b>Refundable portion of the COBRA premium assistance credit.</b> Subtract line 2g from line 2a and enter this amount on Form 941-X, line 26c, column 1 . . . . .	2h	=====

## How Can You Get Forms, Instructions, and Publications From the IRS?

 You can view, download, or print most of the forms, instructions, and publications you may need at [IRS.gov/Forms](https://www.irs.gov/forms). Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have them mailed to you. The IRS will process your order for forms and publications as soon as possible. Don't resubmit requests you've already sent us. You can get forms and publications faster online.

**Paperwork Reduction Act Notice.** We ask for the information on Form 941-X to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes, including federal income tax withholding, on wages. This form is used to determine the amount of taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you.

You're not required to provide the information requested on a form that is subject to the Paperwork

Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 941-X will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	31 hr., 19 min.
<b>Learning about the law or the form</b> . . . . .	35 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	1 hr., 8 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941-X simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to: Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 941-X to this address. Instead, see [Where Should You File Form 941-X](#), earlier.